

EXHIBIT C



ILLINOIS INDIANA IOWA MICHIGAN MICHIGAN STATE MINNESOTA NORTHWESTERN OHIO STATE PENN STATE PURDUE WISCONSIN

1500 WEST HIGGINS ROAD
PARK RIDGE, IL 60068-6300
8 4 7 - 6 9 6 - 1 0 1 0
FACSIMILE 847-696-1150

April 23, 1998

VIA FAX

Mr. Robert Welsh
The Welsh Center
1250 S. Grove Avenue, Suite 200
Barrington, Illinois 60010


Dear Bob:

We have enjoyed the opportunity to discuss with you the potential development of an enterprise referred to in your business plan as Big Ten Development. This letter confirms The Big Ten Conference's continued interest in exploring the development of the relationship between the Conference and Big Ten Development and the further implementation of the business plan for Big Ten Development.

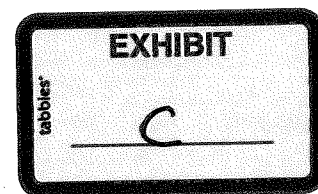
The Conference shares your view that certain Conference properties (*e.g.*, championship events, related marketing and media rights, etc.) could be better developed. We also agree that the coordination of championship events and the marketing of related rights provide exciting synergistic opportunities.

The Conference is interested in the potential opportunities and synergies that can be created by Big Ten Development and is prepared to continue to move forward with the development of the relationship. It is understood, however, that this is a letter of interest only and is subject to the Conference's satisfaction with the development of the proposed venture, the approvals of the board, various committees and groups of the Conference, and the negotiation and execution of definitive agreements. Consequently, this letter does not constitute a binding obligation for either of us.

Sincerely,


James E. Delany
Commissioner

JED:ec



W 1017

CONFIDENTIAL